

Distribution of Cigarette Tax Revenue

Legislative Bill 683 established minimum distributions to the following cash funds. If calculated distributions to the Outdoor Recreation Development Fund, the Health & Human Services Finance & Support Fund, the Omaha Public Events Fund and the Building Renewal Allocation Fund are less than those made during fiscal year 1997-98, the amount of cigarette tax distributed to the General Fund will be decreased to make up the difference.

21 cents	Deposited in the General Fund. From July 1, 1994, through July 1, 2009, this amount is reduced by \$3,000,000 per fiscal year (\$520,000 from July 1, 2003 through July 1, 2005) which is deposited in the Municipal Infrastructure Redevelopment Fund.
1 cent	Deposited in the Nebraska Outdoor Recreation Cash Fund
3 cents	Deposited in the Department of Health and Human Services Finance and Support Cash Fund
5 cents	Deposited to the Building Renewal Allocation Fund
2 cents	This portion is now a fiscal year payment of \$1,000,000 to the City of Primary Class Development Fund (Lincoln) and \$1,500,000 to the City of Metropolitan Class Development Fund (Omaha)
2 cents	Deposited into the Information Technology Infrastructure Fund

For a two-year period beginning October 1, 2002, Legislative Bill 1085 increased the tax rate to 64 cents per package of cigarettes containing one to 20 cigarettes and 80 cents per package of cigarettes containing 25 cigarettes. As a result, the following distributions of cigarette tax revenue are made in addition to the previously mentioned payments:

2 cents	Additional amount deposited to the Building Renewal Allocation Fund
28 cents	Deposited into the Cash Reserve Fund

CIGARETTE TAX RECEIPTS AND PACKAGES TAXED — 1994 TO 2003

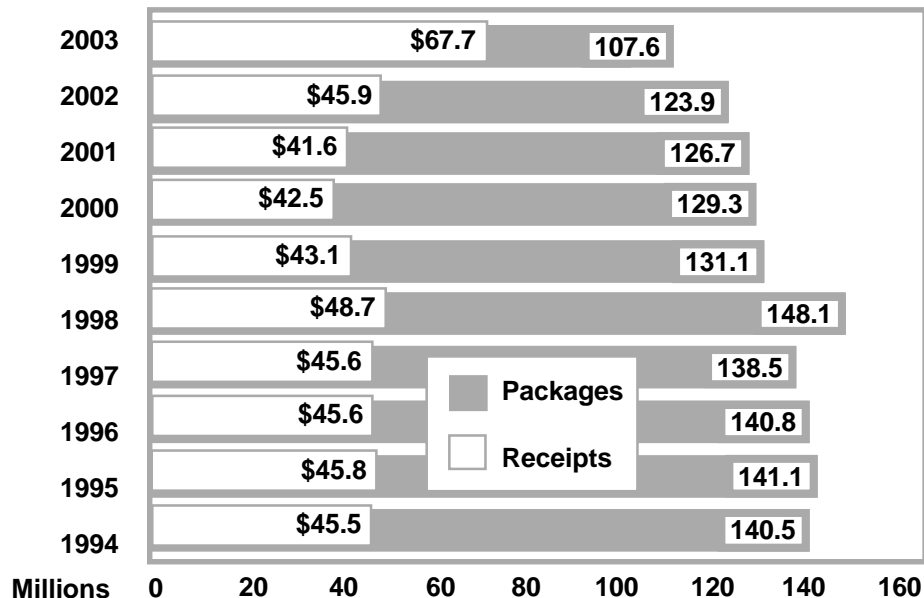


Table 5 —Tobacco Tax

MONTH	2003	2002	2001
January	\$373,123	\$250,130	\$220,906
February	371,859	287,902	249,859
March	322,882	244,089	258,996
April	424,068	247,684	244,108
May	395,261	288,689	274,112
June	422,621	322,768	295,619
July	460,767	306,799	271,831
August	390,103	333,277	290,780
September	379,559	265,145	286,412
October	423,269	321,856	230,473
November	408,096	369,139	346,649
December	371,801	358,773	267,934
Totals	\$4,743,409	\$3,596,251	\$3,237,679

Note: Tobacco taxes are deposited in the Tobacco Products Cash Fund.